**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

Writ Petition No. 1673 of 1994

M/s. Chemical Process Equipments (P) Ltd. .. Petitioners.
V/s.
Municipal Corporation of Gr. Bombay & Anr. .. Respondents.

Mr. K.M. John for the Petitioner.
Mr. K. Ajithkumar for the Respondents.

**CORAM : S. RADHAKRISHNAN &**
**S.J. VAZIFDAR, JJ.**
**DATED : 06.09.2004.**

**P.C. :-**

1. Heard the learned counsel for the Petitioner and the learned counsel for the Respondents. The learned counsel for the Petitioner states that this Court has disposed of the Writ Petition No. 2187 of 1992 on 21.3.2002 under the similar facts. Even the learned counsel for the Respondent does not dispute the same. Under these circumstances, and in view of the judgment of this Court dated 7.7.1994 in Appeal No. 553 of 1993 in Writ Petition No. 3055 of 1989 **Ceat Tyres of India Ltd. and Anr. Vs. The Municipal Corporation of Greater Bombay and Ors.,** Rule is made absolute in terms of prayer clauses (a) and (b), which read as under:-

> (a) that this Hon'ble Court be pleased to issue a writ of Mandamus or a writ of Certiorari or any other appropriate writ, direction or order calling for the relevant records and proceedings relating to respondents' demand to pay octroi duty on the notional amount of customs duty and after examining the legalities and proprieties of the case, this Hon'ble Court be pleased to declare that the respondents' demand to pay octroi duty on customs duty from which the petitioners are exempted under

Duty Exemption Entitlement Certificate Scheme, is



illegal, erroneous, arbitrary and without authority of law.

(b) That this Hon’ble Court be pleased to declare that the respondents’ decision to add notional amount of customs duty to the CIF value of goods to arrive at assessable value of imported goods for octroi purposes is illegal and without authority of law"

**(S. RADHAKRISHNAN, J.)**

**(S.J. VAZIFDAR, J.)**